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October 30, 2015

By ECF

The Honorable I. Leo Glasser
United States District Court
Eastern District of New York
225 Cadman Plaza East
Courtroom 8B South, Chambers Room 921 South
Brooklyn, New York, 11201

RE: Securities and Exchange Commission v. Rivard, 15 Misc. 0221 (ILG)
Securities and Exchange Commission v. Rivard, 04 Civ. 1464 (ILG)

Dear Judge Glasser:

We represent the Respondent-Defendant David Rivard in the above-captioned matters. Pursuant to Court orders dated June 3, 2015 and September 1, 2015, Mr. Rivard has submitted today to the Securities and Exchange Commission (the "Commission") an accounting identifying transfers or payments of funds to or from Mr. Rivard from April 1, 2009 through June 3, 2015. Mr. Rivard also submitted to the Commission voluminous bank account statements documenting the transactions described in the accounting.

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If the Court would like a copy of the accounting and supporting documentation, we would be happy to provide it.

Respectfully submitted,

John K. Carroll / JES

John K. Carroll

cc: John J. Graubard, Esq. (by ECF and email)

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